



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

November 21, 2017

The Honorable Kim Reynolds
Governor
Office of the Governor
State Capitol
Des Moines, IA 50319

Dear Governor Reynolds:

Thank you for your recent letter recommending Courtney Kay-Decker for the position of Commissioner of the Internal Revenue Service. Your recommendation has been forwarded to the appropriate staff, and we will be in contact with Ms. Decker if we need additional information.

If you have further questions, please do not hesitate to contact Bradley Bailey, Deputy Assistant Secretary for Legislative Affairs, at (202) 622-1900. Thank you again for your interest in assisting the Treasury Department.

Sincerely,

Drew Maloney
Assistant Secretary for Legislative Affairs



KIM REYNOLDS
GOVERNOR

OFFICE OF THE GOVERNOR

ADAM GREGG
LT GOVERNOR

August 16, 2017

President Donald J. Trump
The White House
1600 Pennsylvania Avenue
Washington, D.C. 20500

Secretary Steven Terner Mnuchin
Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, D.C. 20220

Dear Mr. President:

I am writing today to recommend Courtney Kay-Decker as Commissioner of the Internal Revenue Service.

Courtney has served as the Director of the Iowa Department of Revenue since January 2011, when she was appointed by then Governor Terry Branstad, and she continues to serve in that role under my Administration. Courtney recognizes that the Department of Revenue owes it to the hardworking taxpayers of Iowa to operate fairly and efficiently. She approaches her work with both passion and pragmatism, working for the best interests of Iowans.

Under her stewardship, the Iowa Department of Revenue has developed a culture that looks for opportunities to improve our taxpayers' interactions with government. I am sure she could give you a laundry list of the improvements of that IDR has made to the taxpayer experience during her tenure. There are a couple of examples that I'd like to share. Beginning in 2013, Courtney and her team implemented the largest property tax cut in Iowa history. Not only did Courtney implement the reforms - on time - across all 99 counties in Iowa, but she used the reforms as an opportunity to significantly improve and automate all aspects of the property tax administration process.

Making government more efficient has been a goal of the Governor's office since I served as the Lt. Governor with Governor Branstad, and remains one of my goals as Governor. Courtney used the rulemaking process to clarify numerous rules and regulations in IDR. One of the best changes was to clarify the definition of "supplies" in Iowa's manufacturing machinery and equipment sales tax exemption. The original exemption was enacted many years ago, and over time, IDR had made it more tedious for manufacturers to use the exemption. Courtney saw this, and revised the rule. The end result was that the legislature changed the statute to make it clear that she was right! This change was a big deal in the state tax world - one tax commentator said the rule change was the "Best Policy Proposal of the Year", and Courtney received an award from the Tax Foundation for "Outstanding Achievement in State Tax Reform."

Courtney's leadership is exactly what the IRS, and our country, needs. I am proud to recommend Courtney for IRS Commissioner, and would be happy to speak with you further about her.

Sincerely,

A handwritten signature in black ink that reads "Kim Reynolds".

Kim Reynolds
Governor of Iowa



DEPARTMENT OF THE TREASURY
WASHINGTON, D.C. 20220

November 21, 2017

The Honorable Joni K. Ernst
United States Senate
Washington, DC 20510

Dear Senator Ernst:

Thank you for your recent letter recommending Courtney Kay-Decker for the position of Commissioner of the Internal Revenue Service. Your recommendation has been forwarded to the appropriate staff, and we will be in contact with Ms. Decker if we need additional information.

If you have further questions, please do not hesitate to contact Bradley Bailey, Deputy Assistant Secretary for Legislative Affairs, at (202) 622-1900. Thank you again for your interest in assisting the Treasury Department.

Sincerely,

Drew Maloney
Assistant Secretary for Legislative Affairs

JONI K. ERNST
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AND FORESTRY
ENVIRONMENT
AND PUBLIC WORKS
SMALL BUSINESS
AND ENTREPRENEURSHIP

October 27, 2017

The Honorable Steven Mnuchin
Secretary of the Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, D.C. 20220

Dear Mr. Secretary,

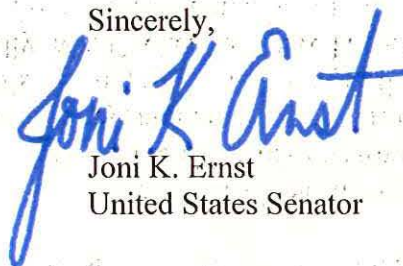
It is my pleasure to recommend Courtney Kay-Decker for the position of Commissioner of the Internal Revenue Service.

As evidenced by her resume, Ms. Decker is a committed public servant with extensive experience in the field of tax administration and revenue collection operations. Ms. Decker currently serves as Director of the Iowa Department of Revenue, a position she has held since 2011. Over the course of her tenure, she received numerous awards, including the Tax Foundation Award for Outstanding Achievement in State Tax Reform and the Federation of Tax Administrators Award for Outstanding Research and Analysis.

Ms. Decker received her undergraduate degree from Northwestern University in Economics, and went on to receive her Juris Doctorate at the University of Iowa College of Law. She practiced law for a number of years as an attorney, and later as partner, in the areas of corporate and general business, including advising nonprofit entities regarding tax-exemption, regulatory and governance matters. Additionally, Ms. Decker has served as a board member for the Iowa State Board of Tax Review and was also recently named board member for the Federation of Tax Administrators earlier this year.

I believe Ms. Decker would serve as a valuable asset to the Internal Revenue Service as Commissioner, and it is my distinct pleasure to recommend her for this role.

Sincerely,



Joni K. Ernst
United States Senator

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